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ABSTRACT

The Rumson-Fair Haven Senior Elective Program was developed and implemented by students, faculty, and administrators over the three-year period from 1971 to 1974. The program offers high school students who complete graduation requirements in the first three years of the four-year program a combination of the following options for the senior year: minicourse electives, independent study, work experience in the community, and preceptorials. The program is conducted in an open space building with an open campus policy. This brochure contains outlines of minicourses in the business department, listing texts and other bibliographical references and detailing units within the course outlines. Appended to each outline are brief statements on teaching styles and course evaluation methods currently in use in the program. Specific courses listed are Accounting, Business Machines, Income Tax, Stenoscript ABC Shorthand, and a typing refresher course. (Author/PGD)

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COURSE OUTLINES IN BUSINESS

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Introduction

The Rumson-Fair Haven Regional High School Senior Elective Program was developed and implemented by students, faculty and administrators over a three year period from 1971 to 1974. In 1974 it was validated by the standards and guidelines of the United States Office of Education as successful, cost-effective, and exportable and approved for national dissemination by the Dissemination Review Panel. Funding for the development as well as the dissemination was through the Elementary and Secondary Act, Title III program in New Jersey.

Brochures describing the Senior Elective Program are available to interested parties free of charge. Visits to the Rumson-Fair Haven Regional School to see the program may be arranged with the project director. Interested educators may purchase a filmstrip-cassette presentation describing the development and implementation process, and a Resource Compendium and Profile containing student and teacher reactions to the program as well as outlines of seventy-six mini-courses developed by the staff.

The Rumson-Fair Haven Senior Elective Program offers high school students who complete graduation requirements in three years a combination of the following options for the senior year: mini-course electives, independent study and preceptorials. The senior program is conducted in an open space building. An open campus policy for seniors allows them to follow highly flexible schedules based upon a modular scheduling procedure. Funding by ESEA Title III provided stipends for planning and writing mini-courses of study covering a wide variety of subjects. Some of them may be considered as units of larger year long subjects, some are "new" to most secondary school curricula, while still others cross over departmental lines.

This brochure contains fully developed outlines of courses in the Business Department listing texts, other bibliographical references, and detailed units within the course outlines. Appended to each outline are brief statements on teaching styles and course evaluations currently in use for each course. It should be noted that these courses are now being presented by the staff at Rumson-Fair Haven Regional High School. Complete outlines for other departments are anticipated in later publications.

Mrs. Madeline Zelek
Chairman

ACCOUNTING

by Josepn Cieri

OBJECTIVES

This course is designed to develop an understanding of the procedures followed in an entire bookkeeping cycle or accounting system. Accounting helps to develop the student's capabilities to cope with the ever-increasing demands of today's economic world. Whether employed in a small firm or in a large corporation, today's student finds accounting concepts at the core of most business activities. He discovers that management's decisions are based on the interpretation of financial data and an understanding of the flow of this data. The concepts presented are not limited to manual recordkeeping operations, but cover the entire cycle, and involve the analysis of procedures within a system.

The course was especially designed for students who desire to work in the bookkeeping/accounting field after graduation from high school or who plan to continue their study in college in accounting, marketing or some other phase of business administration. It should be invaluable to those students who need to learn about business procedures so that, as future proprietors or managers, they can interpret business records correctly.

PART I. COURSE OUTLINE

I. **The Fundamentals**
- A. Starting bookkeeping records
  1. The balance sheet
  2. The bookkeeping equation
- B. Recording the opening entry
- C. The effect of business transactions on accounts
- D. The effect of income and expense on capital
- E. Proving the accuracy of posting — cash proof, trial balance
- F. Financial statements
- G. Closing of the general ledger
  1. Recording closing entries
  2. Balancing the general ledger
  3. Preparing the post-closing balance

II. **Use of Special Journals, Subsidiary Ledgers and the Work at the end of a Fiscal Period**
- A. Processing purchases of merchandise
  1. Use of the purchases' journal
  2. The accounts payable ledgers — schedule of accounts payable
  3. Use of direct posting in recording purchases on account
- B. Processing sales on credit
  1. Sales journal
  2. The accounts receivable ledger — schedule of accounts receivable
  3. Direct posting in recording sales on account
- C. Processing cash payments
  1. Check writing and recording procedures
  2. Proving cash and cash short and over
  3. Banking services and the bank reconciliation statement
  4. Automation in banking
- D. Processing cash receipts
- E. Special applications for returns, allowances and discounts
- F. Work at the end of the fiscal period
  1. Preparation and analysis of worksheets
  2. Financial statements
  3. Adjusting and closing entries

III. **Specialized Applications**
- A. Payroll accounting records and reports
- B. Notes receivable and notes payable
- C. Depreciation and bad debts
- D. Accruals and cash bases
- E. Fundamentals of bookkeeping for partnerships and corporations
- F. Federal, State and local taxes

IV. **Various types of Controls in Bookkeeping and Accounting**
- A. Voucher system
- B. Purchases
- C. Sales controls
- D. Cash controls
- E. Notes receivable and notes payable controls

V. **Inventory Management**
- A. Perpetual
- B. Traditional

VI. **Partnerships**
- A. Formation of partnerships
- B. Admission of partners
- C. Recording net income and losses
- D. Work at the end of the fiscal period
- E. Treatment of capital distribution

VII. **Corporations**
- A. Organization of a corporation
- B. Characteristics of a corporation
- C. Corporate accounts and subsidiary records
- D. Corporate financial reports
- E. Treatment of capital distribution

VIII. **Departmentalized Accounting**
- A. Sales and purchases procedures
- B. Branch and division

PART II. RESOURCES AND EVALUATION

A. Text

20th Century Bookkeeping and Accounting, First Year Course, 23rd Ed., Boynton, Lewis D., Carlson, Paul A., Forkner, Hamden L., and Swanson, Robert.

South Western Publishing Co., Cincinnati, Ohio, 1967.

B. Practice Sets

Spencer Athletic Goods (Single Proprietorship Bookkeeping)

Norton & Page — Hardware & Building Supplies (Partnership Accounting)

Reed Auto Supplies, Inc. (Corporation Accounting)

C. Audio-Aides & Office Machinery

Adding machines and calculators as aids in computation; materials supplied by state and federal agencies; overhead projectors, transparencies and flowcharts

D. Teaching Styles

Several different methods are used, including lecture, discussion and chalkboard demonstrations. The overhead projector is also used to reinforce certain explanations or technical points. Students are taught to analyze, record and post business transactions. The culmination of their knowledge and skill is reached through the completion of a practice set in which students experience both an entire business cycle and end of the month activities including the preparation of a work sheet and financial statements. Students are encouraged to work independently on the practice set, thereby developing desirable attitudes and work habits so necessary for success on the job. Instruction at this stage of the course is on an individual basis.

E. Evaluation

Students self-testing evaluations and discussions of behaviors achieved during the presentation of culminating activities.

Evaluation of the understanding of concepts and problems by incidental and prepared tests (teacher-prepared as well as standardized). Evaluating skills by performance on simulated work projects, including skills in interpretation of data.

A UNIT OF STUDY
REED AUTO SUPPLIES INC. PRACTICE SET
YEAR END CLOSING

I. This section of the Reed Auto Supplies, Incorporated practice set deals with the work at the end of the yearly fiscal period. Reed Auto Supplies, Incorporated operates on the basis of a fiscal year and closes its books only at the end of the year on December 31. At the end of each other month, however, interim statements are prepared.

If Mr. Reed is going to use information from his books in making business decisions, he should have at intervals a summary of all financial transactions. At the end of the year he will want to know:

A. Whether his operation has resulted in a net income or a net loss
B. The comparison of operation of business this year with the results of the operation of past years
C. The rate at which his sales increase from year to year
D. Whether the net income is increasing as rapidly as sales
E. Whether the ratio is being maintained between his assets and his liabilities

The student will be required to complete the work sheet within a period of three days both with independent work and classroom assistance.

II. Objectives

A. To emphasize that some accounts need to be brought up to date at the end of a fiscal period in order for the financial reports to reflect the actual operations and condition of the business
B. To show that the form used in summarizing and analyzing financial data at the end of a fiscal period is known as a work sheet
C. To point out and illustrate that adjustments are planned and proved on the work sheet before they are journalized
D. To show the steps in completing the work sheet
E. To show the effect of adjustments on the ledger accounts

III. Contents

A. Reed's Auto Supplies General Ledger
B. The following additional data:
   1. Accrued interest income
   2. Allowance for bad debts
   3. Merchandise inventory
   4. Store supplies inventory
   5. Office supplies inventory
   6. Value of insurance policies on hand
   7. Estimated depreciation of store equipment
   8. Estimated depreciation of delivery equipment
   9. Estimated depreciation of building
   10. Estimated depreciation of office equipment
   11. Goodwill to be written off
   12. Organization costs to be written off
   13. Accrued interest expense
   14. Additional property tax expense
   15. Federal income taxes for the year
C. Preparing a trial balance on the Work Sheet. (Columns 1 & 2)
   1. General ledger accounts must be footed and balances used in the preparation of the trial balance
   2. The above accounts are also recorded

in the trial balance of the Work Sheet
D. Make all adjustments on the Work Sheet (Columns 3 & 4 III Contents B. 1-15)
E. Determine Net Income or Net Loss (Column 7 & 8)
F. Complete the Work Sheet (Column 9 & 10)

IV. Evaluation

An appraisal of the student's achievements will be based on the following:

A. How much he understands of what he has just completed
B. How rapidly he can find the information asked for
C. Teacher evaluation of the accuracy, thoroughness, neatness and completeness of his work

BUSINESS MACHINES

by Rita Orefice

OBJECTIVES

Business Machines is a practical survey course developed for students anticipating continued study in the areas of banking, general business, or accounting. The objective is to acquaint students with the basic operating knowledge of four different types of machines and to teach the application of skills to typical business problems.

The course is structured to enable the students to develop a reasonable amount of skill in the use of the machines in a classroom setting. The completion of simple business forms and handwritten numbers are used to familiarize students with them for future use in the business world.

Students develop a reasonable mastery of machines used in performing business applications involving discount, inventory and commissions, and use these skills for initial job placement.

PART I. COURSE OUTLINE

I. Full-Keyboard Adding-Listing Machines

A. Addition of Numbers
   1. Multiple-key depression technique
   2. Ascending reaches
   3. Descending reaches
   4. Use of thumb and automatic zeros
B. Addition further developed
   1. Three-digit addition
   2. Repeat addition
   3. Multiplication
   4. Four-digit addition
   5. Addition of five- and six-digit numbers
C. Subtraction
D. Subtotal key
E. Credit balances
F. Review

II. Ten-Key Adding-Listing Machines

A. Touch addition
   1. The home keys — 4, 5 and 6 keys
   2. The 1, 2 and 3 keys
   3. The 7, 8 and 9 keys
   4. The zero key or keys
   5. Non-add key
B. Repeat addition
C. Subtraction
   1. Positive and negative amounts
   2. Credit balances
   3. Repeat subtraction
D. Correction of errors
E. Subtotals
F. Multiplication
   1. Principle of multiplication
   2. Zeros in multiplication
   3. Shortcut multiplication
G. Decimals, fractions and percentages
H. Division, horizontal addition
I. Review

III. Printing Calculators

A. Basic operations
   1. Addition
   2. Subtraction
B. Multiplication
   1. Use of special multiplication key
   2. Multiplication of whole numbers
   3. Multiplication of decimals and fractions
   4. Constant factor in multiplication
C. Advanced multiplication
   1. Multi-factor multiplication
   2. Accumulative multiplication
   3. Discount and net amount
D. Division
   1. Use of the special division key
   2. Division of whole number quotients with remainders (if any)
   3. Division of whole numbers to decimal places in the quotient
   4. Division of decimals
E. Combination problems
   1. Multiplication following addition or subtraction
   2. Division following addition or subtraction
   3. Addition or subtraction following multiplication
F. Review

IV. Electronic Calculators

A. Basic operations
   1. Addition
   2. Subtraction
   3. Use of decimal key

4. Use of decimal point selector
5. Repeat addition and subtraction

B. Multiplication
1. Use of special multiplication key
2. Multiplication of whole numbers
3. Multiplication with decimals
4. Multiplication with constant factors
5. Accumulative multiplication
6. Chain multiplication
7. Power calculation

C. Division
1. Use of the special division key
2. Division of whole numbers
3. Division by a constant factor
4. Accumulative quotients
5. Constants and accumulation combined
6. Chain division

D. Mixed calculation

E. Review

PART II. RESOURCES AND EVALUATION

A. Texts

Office Machines Mastery, Seltzer, Ralph E., The H. M. Rowe Company, Baltimore, Md., 1972.

Olivetti-Underwood Divisumma 24., Compiled and edited by the Education Department of Olivetti-Underwood Corporation, 1963.

Electronic Printing Calculator Operating Instructions, Unicom Systems, Inc., 1973.

B. Supplementary Texts

Office Machines Course, 3rd edition, Agnew, Peter L., and Cornelia, Nicholas J., South-Western Publishing Company, Cincinnati, Ohio, 1962.

Full-Keyboard Adding-Listing Machine Course, 3rd edition, Agnew, Peter L., and Pasewark, William R., South-Western Publishing Company, Cincinnati, Ohio, 1963.

Ten-Key Adding-Listing Machine and Printing Calculator Course, 3rd edition, Agnew, Peter L., and Pasewark, William R., South-Western Publishing Company, Cincinnati, Ohio, 1963.

Comprehensive Business Machines Course, (Revised Edition), Pactor, Paul and Johnson, Mina M., Pitman Publishing Corporation, N.Y., N.Y., 1968.

C. Teaching Styles

This course can accommodate only four students in any one class. A rotation plan is used in assigning machines so as to permit each student time to operate all machines. Instruction is on a one-to-one basis, with the teacher first explaining the terms and procedures involved, followed by a demonstration. Once a student has mastered the fundamental operations of a particular machine, she may assist in the instruction of another student on that machine.

Ascending/descending reaches are taught in the operation of the NCR Full Keyboard Machine. All the other machines have a ten-digit keyboard, some with separate keys for one, two, or three zeros. Students are taught to operate these ten-key machines by touch. After learning the fundamental operations, students apply their knowledge to the completion of typical problems requiring machine computations for their solution.

D. Evaluation

Evaluation is based on the mastery of correct techniques in handling the machines as well as the accuracy and speed attained in the completion of assigned problems. Credit is given for student-initiated application of the machines to learning situations in other courses. Performance tests and standardized tests are administered. Students may decide whether to receive a letter grade or Pass-Fail.

PART III. DETAILED UNIT

Introduction

Ten-key adding machines are popular because the keyboard arrangement permits a touch system of operation. The ten number keys — 0 to 9 — are used to enter all digits in an amount.

Ten-Key Adding-Listing Machines: Touch Addition; Non-Add Key (Step-by-step procedures).

I. The Keyboard
- A. Arrangement of number keys
- B. Add bar
- C. Total key
- D. Clear key

II. Preparation of the machine for operation
- A. Clear the keyboard:
  Locate the clear key, usually to the left of the keyboard
- B. Clear the register
  1. Locate the total key
  2. Depress the total key

III. The Home Keys: 4, 5 and 6 keys
- A. Curve the first three fingers over home position
- B. Index finger on 4, middle finger on 5, ring finger on 6

IV. First Practice
- A. Keep eyes on problem
- B. Enter digits in the keyboard as they are written, from left to right
- C. Strike keys one at a time
- D. Use a firm, quick touch
- E. After amount has been entered, depress add bar with your little finger
- F. After you have entered the last amount, take a total by depressing the total key
- G. Repeat 4, 5 and 6 practice

V. **The 7, 8 and 9 keys**
   A. These keys are located above the home row keys
   B. Strike 7 with your index finger, 8 with your middle finger and 9 with your ring finger
   C. Practice

VI. **The Zero Key**
   A. Use your thumb on the zero key if the machine has a single zero key
   B. Multiple zero keys
      1. Use index finger on the single zero key
      2. Use middle finger on double zero key
      3. Use ring finger on triple zero key
   C. Practice

VIII. **The Non-Add Key**
   A. Purpose
      1. To print a number without adding it in the total
      2. To print identifying information such as a check number, invoice number or the number of a problem
   B. How to operate the non-add key
      1. Enter the number on the keyboard
      2. Depress the non-add key
      3. Use the non-add key to number the problems in all lessons
   C. Practice

IX. **Mastery Practice**

X. **Work Sheet I**

INCOME TAX

by James Smith

OBJECTIVES

As young people increase their earning capacity, their buying power expands and their responsibilities as citizens increase. Filing a Federal Income Tax return is a responsibility some students fulfill now and others will fulfill later when they begin their careers.

The objective of this course is to present specific and detailed information about correct procedures for completing and filing income tax returns. Units on "United States Tax History" and "Federal Budget" are included.

The course stresses the merits of voluntary compliance — that is, how each person freely pays the tax he owes, based on his own computations under the tax law. A student assistance center helps other students prepare their tax returns during the filing period.

This course presents specific and detailed information about correct procedures for completing and filing income tax returns. Four practical exercises, progressing from simple to complex, give the students experience in preparing the following forms: SS-5, W-4, 1040A, 1040 and W-2. Special consideration will be given to the following points when preparing the tax forms:

I. Proper Use of Form W-2

II. Using the Tax Tables to Determine Tax

III. Separate Returns vs. Joint Returns

IV. Reporting Dividends and Interest Income

V. Claiming Dividend Exclusion

VI. Itemized Deductions vs. Standard Deductions

PART I. COURSE OUTLINE

I. **Our Federal Tax System**
   A. Why we have taxes
   B. Taxes and our history
      1. Taxes and the colonies
      2. Revolutionary times
      3. Taxes and the early 1800's
      4. Our first income tax
      5. A period of reduced taxes
      6. Tax reform — the early 1900's
      7. Taxes and World War I
      8. The Social Security Act
      9. Effect of World War II
      10. Reorganization of Internal Revenue Service
      11. Internal Revenue Service today
      12. Congress and taxation
      13. Paying one's fair share
      14. Voluntary compliance and self-assessment

II. **Taxes and the Federal Budget**
   A. Introduction of budget by President
   B. The impact of the budget
   C. The controllability of the budget
   D. The budget and national priorities
   E. Fiscal year 197— budget

III. **Your Government Dollar**
   A. Where it comes from
      1. Individuals
      2. Corporations
      3. Social insurance taxes
      4. Excise taxes
      5. Other
   B. Where it goes
      1. National defense
      2. Income security
      3. Veterans
      4. Health
      5. Education and manpower
      6. Commerce and transportation
      7. Net interest
      8. Other
   C. The Federal debt

IV. Tax Information for Your First Job

A. Social Security procedures
   1. Purpose of Social Security number
   2. How to get a number
   3. How FICA taxes are collected and distributed

B. Withholding
   1. Pay-as-you-go basis
   2. Special withholding allowance to prevent over-withholding
   3. Form W-4, Form W-4E, W-2

C. Determining who must file
   1. Gross income of $2,050. or more
   2. Tips on which no social security is withheld
   3. Self-employment net income of over $400.
   4. Gross income of $750. or more with dependency stipulations

D. Forms W-4, W-4E, W-2
   1. W-4 Employee's Allowance Certificate (Everyone claims an allowance for himself)
   2. W-4E Exemption for Withholding
      a. Useful for students
      b. No tax last year and will not owe tax in current year
   3. W-2 Wage and Tax Statement (Copy B must be filed with Federal tax return)

V. Information on Short Form 1040A

A. Form 1040A
   1. Standard deduction
   2. Income only from
      a. Wages
      b. Salary
      c. Tips
      d. Dividends
      e. Interest

B. Not required to file
   1. Earned less than $2,050. and filed Form W-4E
   2. Earned less than $750. and had no unearned income and could be claimed

C. Should file to claim a refund (Even if you earned less than $2,050. but filed a W-4)

D. Claiming a refund (Should use 1040A on income under $2,050.)

E. Tax tables
   1. Used with either 1040 or 1040A
   2. Adjusted gross income of $10,000. or less
   3. Must take standard deduction

F. Tax rate schedule
   1. Use if adjusted gross income is more than $10,000.
   2. Use if you itemize deductions

G. Advantages of tax tables
   1. Save time and math computation
   2. Exemptions, minimum standard deduction, and low income allowance — built in

H. Married couple filing joint return
   1. Joint or separate return — advantages and disadvantages of each
   2. Standard deduction
      a. Low income allowance
      b. Tax tables
      c. Income limits

VI. Form 1040 With Supporting Schedule

A. Form 1040: Schedule A

B. Itemized deductions (record keeping)
   1. Medical
   2. Taxes
   3. Charitable contributions
   4. Casualty or theft losses
   5. Miscellaneous deductions
      a. Educational Expenses
      b. Union dues
      c. Other

C. Test with students
   1. Dependency test
   2. Advantages of joint return
   3. Dividend exclusion
   4. Advantages of itemized deductions

D. Tax Computations
   1. Tax rate tables
   2. Excess FICA

VII. Additional Tax Information

A. Avoidance of common errors

B. Correcting or amending return

C. Record keeping

D. Discussion of most frequently asked questions

PART II. RESOURCES, TEACHING STYLE AND EVALUATION

A. Texts, Forms and Pamphlets

Federal Tax Course 1975, New York, Commerce Clearing House, Inc., 1975.

Individual Filled-In Tax Return Forms, New York, Commerce Clearing House, Inc., 1975.

Employer's Tax Guide, New York, Internal Revenue Service, Dept. of Treasury, Pub. 15, 1974.

1974 Federal Income Tax Form 1040, New York, Internal Revenue Service, 1974, Dept. of the Treasury.

1974 Federal Income Tax Form 1040A, New York, Internal Revenue Service, 1974, Dept. of the Treasury.

Your Federal Income Tax, New York, Internal Revenue Service, Dept. of Treasury, Pub. 17, 1975.

Understanding Taxes, New York, Student Edition, Pub. 15, 1975.

B. Other Material

Included are crossword puzzles on tax terms, tax cartoons, newspaper articles and a number of tax films.

C. Teaching Styles

The course is designed to accommodate approximately fifteen students. Assigned reading of designated material in tax booklets will be followed in class by discussion and explanation of technical terminology. At the conclusion of each chapter, students will complete sample problems under direct supervision of the teacher.

D. Evaluation

Evaluation is based on test grades (about four in the seven-week period), participation in class discussion, and neatness and accuracy with which tax forms are completed. Students may elect to receive a letter grade or Pass-Fail. Regular attendance is expected of all students. Any work missed because of absence must be made up independently, during unscheduled time.

PART III. DETAILED UNIT OF STUDY

I. Overview

This unit prepares students for their future tax obligations. Each student projects his or her life to a period ten years later. Assuming he is married, with two children, living in the town of his choice in New Jersey, he is given a list of itemized deductions. At the end of this unit, the student is able to prepare Form 1040 with supporting schedule A.

Sample Information:

During the year he made $20.00 interest on a savings account and $250.00 from dividends on joint stock ownership. Because the children are young, the wife worked only one week last year, and the husband has both a full-time and part-time job.

II. Detailed outline

A. Forms and pamphlet
   1. W-2's (from employer) attached Copy B and C
   2. 1040 (from IRS) attached
   3. Schedule A (from IRS) attached
   4. Federal Income Tax Form 1040

B. Itemized deductions (from records)

1. Blue Cross and Blue Shield	$ 210.00
2. Medicine and drugs	215.00
3. Doctors and dentists	365.00
4. Hospitals	15.00
5. Transportation, parking and bridges	20.00
6. Real estate taxes	735.00
7. New car tax	180.00
8. Home mortgage (interest)	345.00
9. First National Bank (interest)	128.00
10. Church	125.00
11. Community Fund	10.00
12. Red Cross	15.00
13. Boy Scouts	10.00
14. Union dues	140.00

C. Points to emphasize
   1. General Sales Tax (line 13) Schedule A
   2. State and local gasoline tax (line 14) Schedule A for 30,000 miles
   3. Dividend exclusion (line 10B) Form 1040
   4. Tax Rate X, Y or Z (taxable income line 48)
   5. Excess FICA (lines 21D, 62, 65) Form 1040

D. Complete Form 1040 with supporting schedule A
   (As shown below, using fictitious names, addresses and social security numbers)

STENOSCRIPT ABC SHORTHAND

by Madeline Zelek

OBJECTIVES

Stenoscript ABC Shorthand is a phonetic system which uses the letters of the alphabet, punctuation marks, and other simple characters to represent sounds. By mastering the 43 rules of the system, students can reduce the amount of longhand writing by approximately two-thirds. It should be possible for students to attain a speed of 80 words per minute.

The overall purpose of the course is to equip students with a skill which will enable them to handle light stenographic work and to take notes for their college classes.

Specific objectives which must be fulfilled in order to master this skill include the following:

1. Develop the skill to recognize sound as related to the shorthand alphabet
2. Develop the skill to apply the 43 rules to the sounds heard and thus produce correct, legible outlines
3. Develop the skill to read ABC notes with fluency and speed
4. Develop skill in the writing of this shorthand system so that the application of the rules will become automatic
5. Develop skill in the taking of notes from resource materials or from class lectures, as the case may be

Emphasis is placed on the thousand most common words in the English language, of which 50 make up one-half of all words written, 300 constitute three-fourths of all words written, and the thousand most common words make up about nine-tenths of all words written.

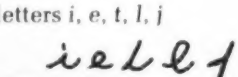
By offering a quick, easy-to-learn method of taking notes the mastery of this shorthand system should prove a real asset to the college-bound student.

PART I. COURSE OUTLINE

I. Introduction
- A. The idea behind the theory
- B. The vowel and the dominant sound
- C. How to study Stenoscript ABC Shorthand

II. Lesson I

A. Writing the letters *i, e, t, l, j*



1. Close letters *t* and *i*.
2. Loop letters *l* and *e*.
3. Do not cross *t* or dot *i* or *j*.

B. Dominant-sound rule
1. Write dominant sounds — phonetic spelling
2. Omit vowels within a base word; e.g.:
   a. because
   b. package
   c. ticket

C. Write vowel sounds at the beginning or end of words; e.g.:
1. agency
2. rely

D. Double-consonant ending requires the writing of the more predominant sound, usually the first; e.g.:
1. attempt
2. expect

E. The sound *ch* is represented by *c*; e.g.:
1. kitchen
2. which

F. Addition of *d* or *ed* to base word
1. Provides past tense for regular verbs
2. Expressed by underlining the last letter of outline; e.g.:
   a. fixed
   b. chopped

G. High-frequency words (Group 1)

1.	a	a, an	6.	e	e, me
2.	&	and	7.	f	for
3.	b	be, been, being, by, bye, buy, but	8.	g	go, goes, gone, going
			9.	h	had, have having
4.	c	see, seen, seeing	10.	I	I
5.	d	do, dew, due, did, done, doing			

H. Dictation practice

III. Lesson II

A. The dash (———) *is used to represent the following:*
1. *High-frequency word the*
2. High-frequency letter group sounds:
   a. th beneath
   b. nd expand
   c. nt sent
   d. mand demand
   e. mond almond
   f. mend amend
   g. ment judgment

B. The small letter g represents ng sound; e.g.:
1. among
2. backing

C. The small letter *j* represents the *shun* sound; e.g.:
1. occasion
2. pension

D. The small letter z represents the *sh* sound; e.g.:
1. cash
2. issue

E. The small letter *q* represents the *nk* sound; e.g.:

1. bank
2. think

F. The *l* and r sounds *within a base word* are omitted except when accentuated; e.g.:
1. firm
2. pretend
3. follow (accentuated *l*)

G. High-frequency words (Group II)

1. l	will, well, all		5. O	out
2. m	my, am many, him		6. p	up
3. n	in, no, know, nor, neither, not, none		7. r	are, our hour, her
4. o	or, so, on, owe		8. s	saw, us
			9. t	at, to, too, two

H. Dictation practice

IV. Lesson III

A. The slant (/) represents the following high-frequency letter-group sounds: (with examples)
1. rd afford
2. r' support
3. rk work
4. ward backward

B. The small letter *y* represents the sounds of *oi* and *ry*; e.g.:
1. appoint
2. delivery

C. The small letter *m* represents the sound of the prefix *mis*; e.g.:
1. mishandle
2. misprint

D. The capital *N* represents the *ntr* sound; e.g.:
1. enterprise
2. interview

E. The small letter d represents the sounds of *dis* and *des* at the beginning of a word; e.g.:
1. disappoint
2. description

F. High-frequency words (Group III)

1. u	you, your, yours		4. w	we, were, who, whom
2. U	under		5. v	of, very
3. V	over		6. y	why
			7. z	as, was, his, she

G. The salutation and complimentary close
1. Dear Sir
2. Gentlemen
3. Very truly yours

H. Dictation practice

V. Lesson IV

A. The accentuated vowel rule: When the final single-consonant sound of a base word is preceded by a long vowel sound, write through the long, accentuated vowel and quit there.
1. appeal
2. expire
3. pursuit

B. When the long vowel is followed by a j, v, or z sound, these letters should be written instead of the long vowel.
1. believe
2. cage
3. maze

C. The capital letter S represents the st sound; e.g.:
1. adjustment
2. protest

D. High-frequency words (Group IV)

1. af	after		9. pn	upon
2. ag	again, against		10. wc	which
			11. -a	they
3. bg	begin, began, begun, beginning		12. -oz	those
			13. -r	there, their
4. ev	even, ever, every		14. -s	this
			15. -t	that
			16. -z	these
5. fm	from		17. w-	with
6. of	of, often		18. wz	whose
7. ne	any			
8. nv	never			

E. Dictation practice

VI. Lesson V

A. The comma (,) is used to represent the *ity* sound and the *nce* sound. It is always attached to the preceding letter; e.g.:
1. abundance
2. vicinity

B. The capital *B* represents the *ble* sound; e.g.:
1. capable
2. workable

C. The small letter k represents the sounds of *com* and *con* at the beginning of a word; e.g.:
1. comfort
2. confident

D. The capital letter K represents the sounds of *contr* and *counter*; e.g.
1. contradict
2. counterfeit

E. The small letter x represents the sounds of *eus*, *shul*, and *shus*; e.g.:
1. devious
2. official
3. spacious

F. Brief forms

1.	ak	acknowledge
2.	ac	accompany
3.	ac	accomplish
4.	adm	administrate
5.	ap	appreciate
6.	apx	approximate
7.	asn	association
8.	bz	business
9.	co	company
10.	crp	corporation
11.	gvt	government
12.	imd	immediate
13.	ndv	individual
14.	nfo	information
15.	mf	manufacture
16.	mds	merchandise
17.	op	opportunity
18.	og	organize
19.	prt	particular
20.	rp	represent
21.	rsp	responsible
22.	st	satisfy
23.	sit	situation
24.	spc	specification

G. Dictation practice

VII. Lesson VI

A. The small letter *s* represents the *sub* sound; e.g.:
1. subject
2. substitute

B. The small letter *v* represents the sound of the suffix *tive*; e.g.:
1. attentive
2. descriptive

C. The small letter *l* represents the suffix *ly*; e.g.:
1. easily
2. rapidly

D. The small letter *a* represents the sound of the syllable *ad* at the beginning of a word; e.g.:
1. adequate
2. advantage

E. The capital letter F represents the sounds of *ful* and *fully*; e.g.:
1. thankful
2. wonderfully

F. The capital letter C represents the *circ* and *circum* sounds; e.g.:
1. circle
2. circumvent

G. Dictation practice

VIII. Lesson VII

A. The small letter u represents the sound of the prefix un; e.g.:
1. unbend
2. uneasy

B. The capital letter T represents the sound of *trans* at the beginning of a word; e.g.:
1. transfer
2. transmission

C. The small letter w represents the *ow* sound; e.g.:
1. allow
2. vowel

D. Days and months are expressed by capitalizing the first letter of the word plus the next consonant; e.g.:
1. Wednesday
2. September
3. January (exception) *

E. The words *day, week, month,* and *year* are represented by the first letter of the word capitalized; e.g.: D, W, M, Y

F. The expressions *a.m.* and *p.m.* are expressed by an *a* and *p* respectively.

G. Dictation practice

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*Written Ja to distinguish it from June

PART II. RESOURCES AND EVALUATION

A. Text

Stenoscript ABC Shorthand, Avancena, Manuel C., Stenoscript ABC Shorthand, Inc., 1961.

B. Supplementary Material

1. Tapes

Seven tapes are supplied for instruction purposes. The tapes coincide with the word lists and dictation practice in the seven lessons in the textbook.

2. Teacher prepared ditto sheets for skill building.

C. Teaching Styles

In stenoscript, as in all good shorthand systems, sound is most important. Each of its rules involves the application of sound to a base word, syllable, prefix, or suffix. Students are taught to translate everything they hear or read into "sound pictures," utilizing the alphabetic character or special symbol applicable. The tape recorder is used for drill for each of the word lists under each rule and for contextual material based on the rules covered in each lesson. The dictation rate begins at 60 words per minute. Extensive reading and copying of correctly written plates and forced dictation, at rates up to 90 and 100 words per minute for short periods of time, will enable students to develop the ability to write new and unfamiliar material at the rate of 80 words per minute for at least two consecutive minutes. Students must then transcribe their notes into correctly written or typed form. Beginning with the very first lesson, students are also encouraged to apply the shorthand to taking notes in a classroom atmosphere.

D. Evaluation

Students are evaluated on their proficiency in writing correct outlines for word lists, paragraphs, or letters dictated to them. They are also evaluated on their ability to take notes from various resource materials or from classroom lectures. Finally, they are evaluated on their skill in taking verbatim dictation at rates ranging from 60 to 80 words per minute for two or three minutes and then transcribing their notes into correctly written or typed English.

Evidence of the application of the skill in other classes is also considered in evaluating their knowledge and skill. Past experience has shown that students work harder and learn better when they receive letter grades in this skill rather than Pass-Fail.

PART III. DETAILED UNIT

Introduction

The ultimate test of any shorthand system is its usefulness in applying it to a real-life situation. The following illustrates how students would take notes on a short, but interesting, manuscript.

The article quoted in its entirety below represents an easy *first attempt* at note taking. It could be done one of two ways: It could be read to them at a rate which would simulate a lecturer telling an interesting story in class; or they could be given a printed copy of the material, making it comparable to a magazine or newspaper article being read for interest as well as factual knowledge.

Written by Lydia Whitman for publication in the Gregg Writer back in 1956, the article is reproduced below, in its original format.

ANIMALS DO NOT SPARE THE ROD

In the school of the great outdoors, animals must learn more than the art of making a living—they must learn obedience. A trained cattle or sheep dog will take her puppies, one at a time, into the field to work with her. If the pup is inattentive or loiters, she gives him a nip to steady him. Soon he begins to enjoy his work and to take it seriously.

The cunning fox gives her young an intensive training. As soon as the cubs are weaned, the mother brings captured mice, birds, and rabbits into the den for them. Soon the food supply is left at the entrance. Before long, the game is dropped a few feet outside, then farther away; and, before the training is complete, the young are required to search for the food the parent has hidden among leaves and rubbish to develop both their sight and their sense of smell.

Like the fox, the cat brings dead game first to her kittens. As they become older, she brings in only wounded game that they may run after and play with, while she looks on so that she can retrieve the meal if it wanders too far. It sounds cruel, but this is a part of a kitten's training.

At an early age, a fawn is taught to "freeze;" that is, to lie motionless, sometimes for hours, while the parents feed. If the fawn becomes impatient and comes out into the open, the mother takes it to the hiding place, taps it smartly with her foot, and the chastened young deer lies down until the doe has finished feeding. Its safety, sometimes its very life, depends on obedience.

A baby squirrel, not yet wise to the ways of the world, came fearlessly down the trunk of a tree and scurried along to within six feet of a man. Suddenly it stopped, not knowing what to do next. The mother came racing down from overhead, scolding vigorously, nipped the youngster and, gripping it kittenwise, lugged it back to the tree—a lesson in caution not likely to be forgotten.

As boys play with toy trains and girls dress dolls, young woodchucks dig burrows that they never use and growing beavers build practice dams of logs and brush. Wild goats send their kids ahead of them over rough and stony paths, bunting them into line at any misstep. Baby otters are carried into the water on their mother's back and taught to swim.

One day at the zoo, I noticed a baby koala—teddy bear— climbing out to the thin branches of the tree in its cage. His anxious mother could not follow him there; but, waiting her chance, she grabbed him and spanked him where it does the most good. He wailed and yelled piteously, but she continued the thrashing until she thought the punishment sufficient to be remembered.

The grizzly bear teaches her cubs where to look for bugs and roots and spicy bitter tubers, how to locate wild honey, and where to find the choicest berries. Through play, she teaches them self-defense; and, like the cat, the lion, and the tiger, after taking a lot of mauling, she brings her paw down with a resounding slap or gives her cubs an admonishing bite when the play goes too far. And, should a mother bear with her cubs come upon another bear feeding, she promptly sends them up a tree and cuffs them back if they try to come down. Father bear is a surly brute who does not like to be disturbed, as his cubs might learn to their sorrow.

With wild animals, the code is: To obey is to live; to disobey is to die. To help them learn this lesson, animal parents cannot spare the rod.

The above article contains just under 700 words, but there is sufficient detail to enable the teacher to give instruction in accurate note taking.

I. Initiatory Activities

A. Brief students on the subject area covered in article

B. Preview the outlines for words in the story which review the shorthand theory already covered.

1. animals	18. suddenly
2. outdoors	19. scurried
3. obedience	20. spanked
4. puppies	21. birds
5. attentive	22. mother
6. loiters	23. vigorously
7. rabbit	24. koala
8. retrieve	25. woodchucks
9. kittens	26. punishment
10. wounded	27. sufficient
11. freeze	28. admonishing
12. motionless	29. soundly
13. chastened	30. disturbed
14. impatient	31. thrashing
15. smartly	32. promptly
16. overhead	33. forgotten
17. squirrel	34. nipped

II. **Application of rules to term papers**
- A. Students listen to paper read in informal lecture style
- B. Students make notes—preferably in outline form—of the numerous details covered
- C. Recall and review of correct form for typing an outline
- D. Students type in outline form from notes taken during lecture
- E. Students may be requested to type—in resume form—from outline prepared from shorthand notes
- F. Verification and evaluation

TYPING REFRESHER

by Barbara Rucker

OBJECTIVES

This course, offered only to seniors, is designed for college bound students who have completed the Personal Typing course and who wish to improve skills which enable them to compose letters and type manuscripts in proper form.

The stress, for the first five weeks, is a review of the keyboard. Asked to set their own goals in terms of words per minute typed, the students sign a contract stating their goal for the course and their agreement to complete a Typing Handbook, to attend classes regularly and to make up work missed during independent time. Most students attain between 30 and 45 words per minute on straight copy.

The remainder of the course is devoted to the practical experience of typing business letters, personal letters and reports (including footnoting, proofreaders' marks in rough draft copy, bibliographies, and short and long quotations). For each production project, notes are given regarding steps, techniques to follow, etc., which are included as part of the handbook.

Emphasis is also placed on the need and technique of proofreading. Students are urged to proofread each page carefully BEFORE removing page from the typewriter.

Students who set reasonable goals and attend class regularly, find that in two facets they can competently type all their personal papers or reports, regardless of length or complexity.

PART I. COURSE OUTLINE

I. **Reviewing Typing** (Pages 7 through 166 of Text)
- A. Review the Letter Keys
- B. Review the Special Characters
- C. Building Basic Skills — One-Minute
- D. Centering — Horizontal and Vertical
- E. Building Basic Skills — Three- and Five-Minutes

II. **Personal Applications** (From Text)
- A. An Outline
- B. Personal Business Letter with envelope
- C. Business Letter with envelope
- D. Report: The Margins on a Term Paper
- E. Report: Quotes and Footnotes
- F. Report: Headings in Reports (with a Title Page, Table of Contents and Bibliography)

PART II. RESOURCES AND EVALUATION

A. Text

Typing 300, Volume One, Rowe, John L., Lloyd, Alan C., and Winger, Fred E., McGraw Hill Book Co., N.Y., N.Y., 1972.

B. Supplemental Material

Typewriting Drills for Speed and Accuracy, Rowe, John L., and Faborn, Etier, McGraw Hill Book Co., N.Y., N.Y., 1966.

C. Teaching Styles

The emphasis for the course is on teacher-directed instructions followed by drills and exercises. Final copy is put together in a handbook.

D. Evaluation

Students are given the option of having a letter grade or Pass Fail. They are evaluated on their basic skill improvement, the quality of their production work, and their success in meeting or surpassing the goals stipulated in their contracts.

PART III. DETAILED UNIT

REPORT: Quotes and Footnotes (Pages 145 and 146 of Text)

Formal reports conform to a basic typewriting

style or format. Occasionally, an instructor requests a specific form. These requests take precedence over general format, even though the techniques may be contrary to good typing form. Instructor directives regard ng margir s, spacing, headings and subheadings, and method of numbering footnotes must be noted and followed.

The guides below are to be used when no specific instructions are given.

A. Top margin for page one is 12 lines
B. Top margin for page two and all other pages is 6 lines
   1. Page number at right margin
   2. Triple space after the page number and continue report
C. Bottom margin for all pages is 6 to 9 lines.
D. Side Margins (depending on length of report)

	Elite Type (center 50)	Pica Type (center 42)
	15-90 or 20-85	10-75 or 15-70

E. Spacing
   1. Double spacing except for long quotes, tables and footnotes
   2. Triple space before side headings or subheadings

PROCEDURE

A. Students set margins for a long report, set tabs and linespace regulator for double spacing
B. Students center all lines of the heading and type first paragraph of report
C. Explain and preview rough-draft marks in second paragraph
D. Students type as far as the word "marks" on line 11
E. Explain use of the line finder in making raised numbers for footnote reference
F. Explain use and meaning of the ellipsis
G. Students type through line 20
H. Explain method and spacing used for typing footnotes
   1. Single space *before* underscore
   2. Double space *after* underscore
   3. Indent first line of reference
   4. Single space each reference
   5. Double space between references
I. Explain use and meaning of Latin words "et al." and "ibid."
J. Students type Page 2 on second sheet of paper in correct form and place
K. Students type first paragraph of page 2, noting the short quotation
L. Students change margins to 20-80 — line-space regulator to single spacing for long quote (lines 6 through 11)
M. Page 146 of Text: Preview rough-draft corrections on lines 18 through 21
N. Following guides in report that footnotes should end on lines 57-60, students are instructed to space down 14 lines before typing footnotes three and four. They are also reminded to single-space the footnotes
O. Explain use and meaning of Latin "op. cit."
P. Students complete report, proofread each page once more

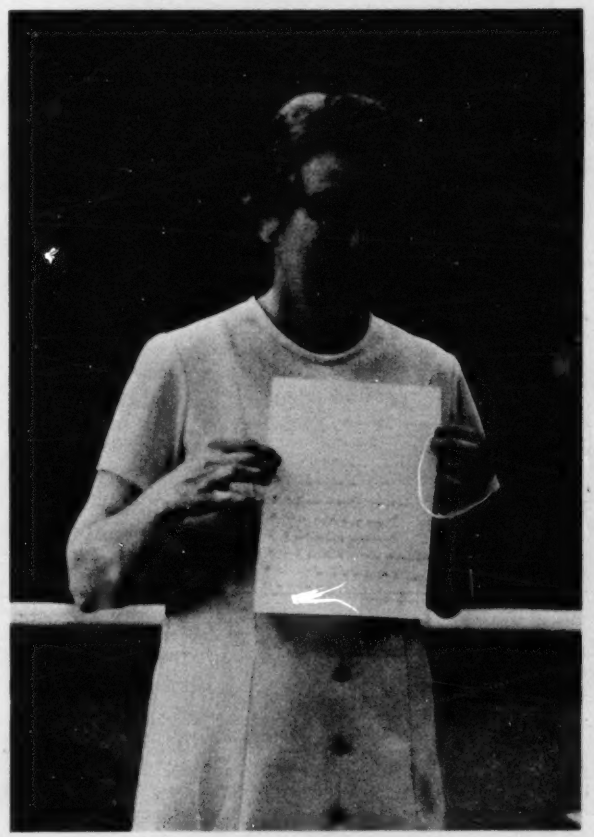
PART IV. DEVELOPMENT

FIRST FACET

A. Remedial drills and timed writings from text
B. Horizontal and vertical centering
C. One and three-minute timed writings

SECOND FACET

A. Skill building drills from supplemental material
B. Production work outlined above
C. Three- and five-minute timed writings interspersed with production work
D. Handbook completed, assembled, evaluated and returned for future reference.



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